

the institution which secures my life, my liberty, and the pursuit of my happiness? I think not. And in the service of my country, I will learn to love it even more, and if the time comes to fight to preserve the freedoms of America, then I will, in the words of singer Lee Greenwood, "... Gladly stand up next to you, and defend her still today, for there (is) no doubt I love this land. God bless the U.S.A.!"

Thank you.

INTRODUCING THE DISASTER VICTIMS TAX FAIRNESS ACT

HON. BOB RILEY

OF ALABAMA

IN THE HOUSE OF REPRESENTATIVES

Wednesday, April 22, 1998

Mr. RILEY. Mr. Speaker, the devastating storms that swept through Alabama and Georgia on April 8, 1998, left hundreds, if not thousands, of people's lives in shambles. Many of these families have lost every thing they own—their homes, their clothes, their life's work. Some have lost much more.

Unfortunately, they are not the only people who have been hit by severe weather. Already this year, the President has declared 21 natural disasters affecting over 350 counties nationwide. In a time of tragedy when people are trying to pick up the pieces of their lives and rebuild, the last thing they should be faced with is filing their federal income tax returns.

Fortunately, Mr. Speaker, Treasury Secretary Rubin has directed the IRS to extend the deadline to file federal tax returns for victims of the weather related disasters in 1998. This means that the IRS will not assess affected taxpayers in these areas late-filing or later-payment penalties unless they file after the new deadline. However, by law, the IRS must charge these taxpayers interest—at the current rate of 8 percent a year—on any unpaid taxes from the original due date (April 15, 1998) until the tax is paid.

In my view, charging disaster victims interest on their unpaid taxes after the IRS granted them an extension is unfair and irresponsible. It constitutes an undue hardship that should be remedied as quickly as possible. The Secretary has done the right thing by extending the filing deadline. Now, Congress must step up to the plate and do its part. For this reason, I am introducing legislation which will allow Secretary Rubin to waive any interest charged to victims of a presidentially declared natural disaster.

The Disaster Victims Tax Fairness Act will amend Section 915 of the Taxpayer Relief Act of 1997 (P.L. 105-34) to include federal disasters that occurred in 1998. It will apply only to residents of a presidentially declared federal disaster area and interest abatement will be offered solely to taxpayers who were granted a disaster related filing extension.

Mr. Speaker, in light of the tremendous emotional, physical, and financial strain placed on the victims of natural disasters, I do not believe that the federal government should add to these people's hardship by charging interest on taxes not paid by the April 15, deadline. I urge you to bring this legislation to the floor as quickly as possible so Congress can do its part in helping the victims of these natural disasters.

IN MEMORY OF MIKE HOTZ

HON. DENNIS J. KUCINICH

OF OHIO

IN THE HOUSE OF REPRESENTATIVES

Wednesday, April 22, 1998

Mr. KUCINICH. Mr. Speaker, I rise today to honor the memory of Mike Hotz for his years of dedication to his business and his family.

Born in Cleveland in 1919, Mr. Hotz grew up on the South Side of the city. While living through the Great Depression, he learned the trade of his father at the family-owned tavern, Hotz Cafe. Mr. Hotz graduated from Lincoln High School in 1938. Recognizing the importance of serving his country on the battlefield, Mr. Hotz entered the armed services in 1942 at the height of World War II. As a staff sergeant in the Sixth Night Fighter Squadron, he fought in the Pacific and was awarded the Asiatic Pacific Theater Ribbon for his efforts.

After the war, Mr. Hotz returned to Cleveland to own and operate Hotz Cafe. While he served drinks and prepared food, he also helped his customers through hard times, dispensing financial and personal advice. Mr. Hotz joined the Alcoholics Anonymous Association in 1966 to share this much-needed advice to struggling alcoholics. He finally retired from the tavern business in 1982 and moved to Florida. When he returned to Ohio a few years later, he worked at a funeral home and continued to enjoy being near his family.

Mr. Hotz's devotion to his family exhibits his spirited nature and his love for humanity. He is survived by his loving wife Lottie, his son Michael, his daughter Michele, four grandchildren, and many nieces and nephews.

My fellow colleagues, join me in saluting the life of Mike Hotz, a devoted father, husband, and community servant.

TRIBUTE TO RABBI JACK M. ROSOFF

HON. FRANK PALLONE, JR.

OF NEW JERSEY

IN THE HOUSE OF REPRESENTATIVES

Wednesday, April 22, 1998

Mr. PALLONE. Mr. Speaker, on May 16, 1998, Rabbi Jack M. Rosoff of Congregation B'nai Israel in Rumson, NJ, will be honored on the occasion of his retirement after 34 years of devoted service to his congregation and his community. It is a great honor for me to join in paying tribute to this great religious leader, who has done so much to foster positive values among young people and has courageously fought against bigotry.

Since 1964, Rabbi Rosoff has led the growth of the Congregation, quadrupling its members to the present total of 600 families. He has also presided over the expansion of the religious school, which now provides education for 300 students from kindergarten through grade 12. He developed the Israel Scholarship Program, enabling all junior students to spend six weeks in Israel. Rabbi Rosoff's organizational and motivational skills in the service of good causes was evidenced by raising over \$3 million for the United Jewish Appeal and Israel Bonds through inspiring High Holy Day appeals, as well as his organizing and chairing the first Madison Square Garden rally for Soviet Jewry. He led the annual

Walk for Israel, involving many synagogues in the Shore Area, and he led moving Holocaust Memorial Day Services every year.

Rabbi Rosoff has been devoted to every aspect of his service to the Congregation, officiating outstandingly at life's joyous events—Bar and Bat Mitzvahs, weddings and brides—as well as counseling families and individuals a times of sickness, stress and bereavement. He organized and led the Rabbi's Bible Study and other Adult Education activities, and every week, through his inspiring sermons, he urged the members of his Congregation to join him in confronting the most serious issues.

Rabbi Jack Rosoff bravely confronted discrimination everywhere he found it. When B'nai Israel, and a nearby Catholic church, were desecrated by vandals, he organized and led the response by more than 25 houses of worship in the Greater Red Bank religious community. He served as a strong influence in securing equal rights for women in all religious observances, and was a key figure in securing acceptance of women as rabbis in the Conservative movement.

Mr. Speaker, Rabbi Rosoff's list of associations, tributes and awards is a long one. Among his leadership positions were First President of the Shore Area Board of Conservative and Reform Rabbis, President of the New Jersey Rabbinical Assembly of United Synagogue and Rabbinical Assembly Representative to the American Conference on Soviet Jewry. He has served on the Board of Directors of Riverview Medical Center, Board of Directors of the Monmouth County Mental Health Association, where he chaired the Suicide Prevention Committee, Board of Directors of the Monmouth County Day Care Center, Board of Trustees of the Monmouth County Action Program and a member of the Planned Parenthood of Monmouth County Clergy Advisory Council. The Rabbi was Founder/Director of the Pastoral Counseling Institute for Clergy at Brookdale College, was a founding member of the Greater Red Bank Interfaith Council, and supported active participation in the Lunch Break program for the needy in the Red Bank area. He received the Jerusalem City of Peace Award from Israel Bonds and the Israel Solidarity and Aliyah Laregal awards for promoting tourism to Israel.

Finally, Mr. Speaker, the Other Body was honored by Rabbi Rosoff's presence when he delivered the opening prayer at the United States Senate.

Mr. Speaker, Rabbi Rosoff has recently been battling cancer. Just as Rabbi Rosoff has prayed for so many during his years of service to Congregation B'nai Israel, our prayers are now with him. For his years of service, he has richly earned the admiration, gratitude and love of his Congregation and our entire community.

IN HONOR OF ASSUMPTION GREEK ORTHODOX 70TH ANNIVERSARY

HON. DAVID E. BONIOR

OF MICHIGAN

IN THE HOUSE OF REPRESENTATIVES

Wednesday, April 22, 1998

Mr. BONIOR. Mr. Speaker, today I have the honor to recognize Assumption Greek Orthodox Church and Cultural Center as they celebrate their 70th Anniversary on April 5, 1998.